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Department of L. A. Dept.

OFFICE Board of Rev.

STATION Madras

M/s No. 1352	
Dated 2-7-35	

Z-1086/35
N.F.D.

Pages in the file 1

(SUBJECT.)

Assessment - Land revenue -
(Suit & Decree) - Writ assessment
- Original - Notice
Collection of Land revenue
amount - Collector's power
& Powers - Sec. 46 Madras

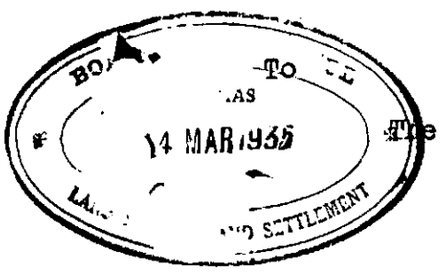
Ref.No. 5030-34-A.5. South Kanara Collector's Office,

Mangalore, 11th March 1935.

From

E. M. Gawne, Esquire, I.C.S.,

Collector of South Kanara.



To

The Secretary to the Board,

Land Revenue and Settlement,

Madras.

Sir,

Assessment - Land Revenue - Suspensions - Fasli 1344 - Report submitted.

G.O.No. 68, Revenue Department, dated 10-1-1935.

B.P.Rout. 340, dated 19-1-1935.

B.P.Rout. 612, dated 30-1-1935.

*****

I am faced with a very serious difficulty in making out the correct land revenue demand for this district before May 1st, the last Kist month of the district.

2. The Government have sanctioned in this district land revenue suspensions for fasli 1344 at $1\frac{3}{4}$ anna in the rupee in respect of wet lands, 2 annas in respect of garden lands and one anna in respect of dry lands of the land revenue as sanctioned at resettlement less the amount covered by the increment remissions on account of the percentage enhancement in the rates. In the case of wet and garden lands, the percentage enhancement is the same ($12\frac{1}{2}\%$) but the rates of suspension to be deducted are -- different. The net collectable amount for every rupee of the adangal assessment without resettlement increase, in the two cases has been worked out below:-

	Wet.	Garden.
	Rs. A. P.	Rs. A. P.
1. Adangal assessment without resettlement increase.	1--0--0	1--0--0
2. Adangal assessment with -- resettlement increase.	1--2--0	1--2--0

3. Increment remission for current fasli.	0--1--6	0--1--6
4. Amount to be collected without allowing suspensions.	1--0--6	1--0--6
5. Gross suspension on the resettlement assessment.	0--1-11$\frac{5}{8}$ ✓	0--2--3
6. Net suspension to be allowed. Col. 5 - Col. 3.	0--0--5$\frac{5}{8}$ ✓	0--0--9
7. Amount to be collected for each rupee of old assessment after allowing the benefit of the suspension.	1--0--0$\frac{3}{8}$	0-15--9

3. In the case of dry lands (unreclassified) there is no resettlement increase and the suspended amount can be calculated on the revenue demand for fasli 1344 without further trouble.

4. The important matter is whether the suspension accounts can be readily prepared so as to give effect to the suspended amount being deducted from the last kist, without the entertainment of a special staff for the purpose of checking the detailed calculations. There is no prospect of the suspension being worked out for the April kist as ordered by Government in paragraph 4 of G.O.No. Press 68, dated 10-1-1935. The suspension statements can be prepared only on receipt of the fair accounts and the increment remission statements from the Special Assistant Settlement Officer. The Special Assistant Settlement Officer reports that he would try to make it possible to give the fair accounts and the increment remission statements of almost all the villages by the end of April. But he apprehends that the town villages and perhaps a few rural villages may even then be left over. It is clear that it will only be possible to deduct the suspended amount from the May kist in respect of the villages the fair accounts of which are actually received before the time. But the time then left for the preparation of the suspension statements is very short. There is also the cumbersome process of calculation of the suspended amount on the wet assessment on account of the fraction of $\frac{3}{8}$ pie occurring in the rate. In addition there is the fresh calculation of cesses on account of the addition of $\frac{3}{4}$ pie in its rate (1 anna and $9\frac{3}{4}$ pies per rupee). Unless at least some portion of the work is minimised, it will not be possible to do the work without the entertainment of a

(A)

special staff.

5. The Special Assistant Settlement Officer who was consulted by me states that it will not be possible for his staff to prepare and furnish the land revenue suspension accounts without substantial addition to his staff and without dislocating the work and the budget of the party. As he is employing -- nearly all the available Service Commission candidates in the district, I wish to avoid applying for a special staff. Not only is the expense to be considered but the work cannot be entrusted to untrained acting clerks. Permanent clerks will have to be diverted to the work and their places in the offices taken by fresh men usually quite useless. In the old days a man called in to an acting vacancy probably knew something of the work of the office if he had acted at all before and could be set down to that work. Under the present system the acting man may have acted previously first in the Registration Department and then in the Police Department. He knows nothing of revenue work.

6. I suggest, therefore, that if the net increase of assessment of $\frac{3}{8}$ pie in the rupee in the wet assessment referred to above can be neglected, the calculations will be greatly simplified, since the rate to be collected this year for wet lands will be the adangal rate. The amount involved will not be much, as it will be under annas 2/- up to Rs. 64/- as worked out in the margin and as there will be a vast number of holdings in which the total wet assessment will not be affected by neglecting this fraction of a pie. I request that the -- Government may be moved to waive the $\frac{3}{8}$ pie in the wet assessment as a matter of administrative convenience. This will obviate the necessity of entertaining a special staff as the remaining work could be conveniently got done by the Shanbhogues

* Adangal assessment.

Rs.	Amount to be ignored. Rs. A. P.
1	0--0--$\frac{3}{8}$
2	0--0--$\frac{3}{4}$
3	0--0-1$\frac{1}{8}$
4	0--0-1$\frac{1}{2}$
8	0--0-3
16	0--0-6
32	0--1-0
64	0--2-0
96	0--3-0

and checked in the Taluk and Divisional Offices as was done last year. Since the dry assessment has not been increased at re-settlement, the karnams need not wait for the fair accounts in order to work out the suspension to be given. The net suspension of 3 pies in the rupee on garden land will not be difficult especially as gardens are not so numerous as wet lands.

7. I have instructed the Tahsildars to make the land revenue collections in the first three months (February to April 1935) on the basis of the revenue accounts of fasli 1344 without deducting the suspended revenue except in the case of holdings with a kist of one rupee and less. In the excepted case, the Tahsildars have been asked to calculate the suspended amount on the revenue demand and to give the deduction in the first kist month of February itself. Such holdings consist, in most of the cases, of dry lands for which there is no resettlement increase. The difference, if any, could be adjusted in May.

8. In B.P.Rout. 340, dated 19-1-1935, the Board has ordered that the benefit of suspension should be given to assessed waste lands under sivaijama cultivation. The cultivation of waste lands in South Kanara consists of (1) kakkal cultivation and (2) encroachments charged in No. 7 account for which darkhast proceedings are either pending or not started or disposed of and consequently for which patta is not granted for some reason or other beyond the control of the assignee. Item 1 is generally of a very petty nature and item 2 is not much. No suspension was asked for or allowed on these items last year. I have already asked the Tahsildars not to allow suspensions on items of land revenue brought to account No. 7 this year. My action may be approved.

Your obedient servant,

Collector.

12.3.35

5

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..	19/2/35	Clk.
When examined ..		
When signed ..		
When despatched.		

DESPATCHED 19 MAR 1935

SUBJECT :— Assessment - (South Kanara) - Land-revenue - F. 1344 - Suspension of revenue

READ AGAIN G.O. No. 324, Ms. also, dated 6. 2. 1935 Q. in (B)

" " " " 19 .

READ *ALSO* :— F. 1056/35 - A Q to Col

No. From the , No. , dated 19 .

" " " " 19 .

" " " " 19 .

Ref: ~~Order Ms. Resolution Rout.~~ No. F. 1056/35-1, dated 19 - 3 - 19 35.

Submitted to Govt.

2. The Board supports the Collector's proposals in paras 6 & 7 of his letter read above

- Para. 8 of the Collr's letter

3. The Board approves the Collr's ~~action in directing~~ the Tahsildars not to allow suspensions on the items of land-revenue brought to account No 7 in the current ~~year~~

DL 19-3-35

KG 19/3/35

KG 19/3/35

KG 19/3/35

To

The Secy to Govt

R. D.

The Collr of South Kanara

H 1344 C.F.

H.C., (a) 1344

19/3/35 H 4 C.F.

KG/DR 19/3

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Sect. II-15 (a)—35,000—11-10-33.

BOARD OF REVENUE 26 MAR 1935 LAND REVENUE AND SETTLEMENT

SECY. 28 MAR 1935

Received ..... 193 . *Registered* 193

Abstract.

Assessment - Land Revenue (South Kanara) - Wet assessment - Net increase - Waiver - Deduction of suspended amount - Collector's proposals - Approved.

R e v e n u e DEPARTMENT.

G.O. No. Ms. 741 dated the 25th March 1935.

ENCLOSURES.

No.

READ the following paper:—

From the Board of Revenue, Land Revenue and Settlement, Reference No.F.1056/35-1, dated 19th March 1935.

Wet.

O R D E R:-

The Collector of South Kanara has pointed out that after allowance has been made for the increment remissions and suspensions sanctioned the net increase, in wet assessment, over the pre-resettlement rate amounts to 3/8 pie per rupee. He recommends that the collection of this amount may be waived as a matter of administrative convenience, as the preparation of the suspension accounts would otherwise involve considerable time and labour. The Government accept the Collector's recommendation which is supported by the Board of Revenue.

Rev (Mis) 1352 d. 24-4-35

Recorded.

N.F.D.

2. The Government also approve the instructions issued by the Collector in regard to the deduction of the suspended amount.

(By Order of the Governor in Council).

H. R. Uzielli,
Secretary to Government.

To the Board of Revenue, Land Revenue and Settlement.
" Collector of South Kanara.
" Accountant-General through Finance.
" Finance Department.

F o r w a r d e d.
(By Order)

Superintendent.

P.R.N.

F 105-6

Assessment - (South Kanara).
Land-revenue - F. 134 -
Suspension of revenue.

To A.S. (Sett)

Please see the collr's letter at pp 1- to 4 c.f.

2. On the basis of the result of wet assessment anticipated in the scheme report (Rs 21,39,454) the amount that will have to be foregone by Govt. according to the collr's proposal is only slightly over Rs 4,00,000 at 3/8 ga per pucka to the collr states that the assessment on a vast number of holdings will not be affected by his proposal the amount to be foregone will be still less. For orders whether in the circumstances stated by the collr the Board may recommend his proposal in para 6.

3. The collr's proposals in paras 7 & 8 of his letter may be examined in M. section.

A
15-3-35

PTO

Para 7 of the Collector's letter ... p4 c4

... According to para 4 of G.O. No 68 ... p2 of (A).
Rev. dated 10.1.35 the suspension of
revenue in the South Kanara Dist.
should be given effect to in April
last. The Collr. has asked the Govt
to give effect of the suspension
in the first last month (Feb) in respect * Vide para 39 at p12 of the
of holdings of one rupee and less. 90 at (D). for the revised
list bands.
As regards holdings, the assessment
on which is more than one rupee
the Collr. states that he has
instructions issued his machinery
to collect the revenue in the first
three months (Feb. March & April)
without giving the effect of suspension.
of suspension
He evidently means that the effect
will not be given in respect of these
holdings before given effect to in
May instead of in April. The
perhaps
proposal may also be supported by the
Govt.

para 4 p2 of (A)
Yes
8/3 Yes 19.3

Para 8 of the Collr's letter ... p4 c1.

... The Collector's action may in
the circumstances stated by him
be approved.

Yes
8/3 M2 Yes 19.3

For orders

M2

Dy 1633 of 1635
19/3/35

M2

To A.S. (Draft)

Please see orders at
pp 1-2 above. Draft submd

SL
19-3.
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LGP
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[Issued as A under ref:
P.5 of F. 1056/35 - I A. 19-3-35
Z. 1229/35 from Govt
of ...]

A.S. (Draft)
~~Draft~~
30/3/35

To A.S. (Draft).

Please see Govt. order
at p 7 c.f. accepting the Cttee's
recommendation supported by
the Board. Copy of the order has
gone direct to the Cttee. & Z.
papers may be recorded. Draft
submitted at p 7 c.f.

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